

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5126

To repeal provisions of the Patient Protection and Affordable Care Act relating to health savings accounts, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 22, 2010

Mr. FLEMING introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To repeal provisions of the Patient Protection and Affordable Care Act relating to health savings accounts, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Helping Save Ameri-  
5       cans’ Health Care Choices Act of 2010”.

1 **SEC. 2. REPEAL OF ADDITIONAL TAX FROM DISTRIBUTIONS**  
2 **FROM HSAS AND MSAS.**

3 Section 9004 of the Patient Protection and Afford-  
4 able Care Act is hereby repealed, and effective as of the  
5 date of the enactment of such Act the provisions of the  
6 Internal Revenue Code of 1986 amended by such section  
7 are amended to read as such provisions would read if such  
8 section had never been enacted.

9 **SEC. 3. REPEAL OF LIMITATION ON DEDUCTIONS MAKING**  
10 **NON-PRESCRIPTION DRUGS NON-QUALI-**  
11 **FYING DISTRIBUTIONS FROM TAX-PRE-**  
12 **FERRED ACCOUNTS.**

13 Section 9003 of the Patient Protection and Afford-  
14 able Care Act is hereby repealed, and effective as of the  
15 date of the enactment of such Act the provisions of the  
16 Internal Revenue Code of 1986 amended by such section  
17 are amended to read as such provisions would read if such  
18 section had never been enacted.

19 **SEC. 4. TREATMENT OF HIGH DEDUCTIBLE HEALTH PLANS**  
20 **AS QUALIFIED HEALTH PLAN UNDER THE PA-**  
21 **TIENT PROTECTION AND AFFORDABLE CARE**  
22 **ACT.**

23 Subparagraph (B) of section 1301(a)(1) of the Pa-  
24 tient Protection and Affordable Care Act is amended by  
25 inserting “or meets the requirements for a high deductible

1 health plan under section 223(c)(2) of the Internal Rev-  
2 enue Code of 1986” after “section 1302(a)”.

3 **SEC. 5. REPEAL OF LIMITATION ON HEALTH FLEXIBLE**  
4 **SPENDING ARRANGEMENTS UNDER CAFE-**  
5 **TERIA PLANS.**

6 Sections 9005 and 10902 of the Patient Protection  
7 and Affordable Care Act are hereby repealed, and effective  
8 as of the date of the enactment of such Act the provisions  
9 of the Internal Revenue Code of 1986 amended by such  
10 sections are amended to read as such provisions would  
11 read if such sections had never been enacted.

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